CÔNG TY CỔ PHẦN XÂY DỰNG 1369
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Mẫu số 01-B

1369

CÔNG TY CỔ PHẦN XÂY DỰNG 1369
1369 CONSTRUCTION JOINT STOCK COMPANY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

Số: 41/CBTT-C69.2026
No. 41/CBTT-C69.2026

Hải Phòng, ngày 30 tháng 10 năm 2026
Hai Phong, October 30, 2026

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Kính gửi: **- Ủy ban Chứng khoán Nhà nước;**
- Sở Giao dịch Chứng khoán Hà Nội;
- Quý cổ đông.

To: ***- The State Securities Commission;***
- HaNoi Stock Exchange;
- Esteemed Shareholders.

Thực hiện quy định tại Khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty cổ phần Xây dựng 1369 thực hiện công bố thông tin Báo cáo tài chính (BCTC) Hợp nhất quý 3 năm 2026 như sau/ *Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure in the securities market, 1369 Construction Joint Stock Company hereby discloses the Consolidated Financial Statements for the Third Quarter of 2026 as follows:*

1. Tên tổ chức: Công ty cổ phần Xây dựng 1369/ ***Name of the organization: 1369 Construction Joint Stock Company***

- Mã chứng khoán/ *Stock symbol*: C69
- Địa chỉ: số 37, 38 phố Dã Tượng, phường Lê Thanh Nghị, thành phố Hải Phòng/ *Head office address: No. 37–38 Da Tuong Street, Le Thanh Nghi Ward, Hai Phong City.*
- Điện thoại liên hệ/Tel: 0220.3891.898
- Email: cpxd1369@1369.vn ; ir@1369.vn
- Website: https://cpxd1369.com.vn/

2. Nội dung thông tin công bố/ ***Disclosed information*:**

- **BCTC Hợp nhất quý 3 năm 2026/** ***The Consolidated Financial Statements for the Third Quarter of 2026***

☐ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (applicable to listed organizations that have no subsidiaries and whose superior accounting entity has dependent accounting units);*

☒ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (applicable to listed organizations that have subsidiaries)*;

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng)/ *Combined Financial Statements (applicable to listed organizations having dependent accounting units that maintain separate accounting systems).*

- **Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases requiring an explanation of the reasons*:**

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán)/ *The audit organization issues an audit opinion other than an unqualified opinion on the Financial Statements (for reviewed/audited Financial Statements):*

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2026)/ *Profit after tax for the reporting period differs by 5% or more before and after the audit, or changes from a loss to a profit or vice versa (for the audited Financial Statements for 2026)*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Profit after corporate income tax as reported in the Statement of Income for the reporting period changes by 10% or more compared with the same period of the previous year:*

☒ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☒ Có/ *Yes* ☐ Không/ *No*

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *Profit after tax for the reporting period is a loss, changing from a profit in the same period of the previous year to a loss in the current period or vice versa*:

☐ Có/ *Yes* ☐ Không/ *No*

Văn bản giải trình trong trường hợp tích có/ *Explanatory document in case of "Yes":*

☐ Có/ *Yes* ☐ Không/ *No*

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 30/10/2026 tại đường dẫn: https://cpxd1369.com.vn/tai-lieu/bao-cao-tai-chinh/.*This information has been*

published on the company's website on 30/10/2026 at the link: https://cpxd1369.com.vn/tai-lieu/bao-cao-tai-chinh/.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố/ *We hereby undertake that the information disclosed above is true and accurate and shall take full responsibility before the law for the contents of the disclosed information./.*

Tài liệu đính kèm/ *Enclosed documents:*

- BCTC Hợp nhất Quý 3 năm 2026/ *Consolidated Financial Statements for the Third Quarter of 2026;*
- *Văn bản giải trình số 102 /CVGT-C69.26/ Clarification document No.:102/CVGT-C69.26*

Đại diện Công ty cổ phần Xây dựng 1369
For and on behalf of 1369 Construction Joint Stock Company
Người Ủy quyền công bố thông tin
Person authorized to disclose information
Phó Tổng Giám đốc
Deputy General Director

M.S.D.N: 0900238385 CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

NGUYỄN THỊ THUÝ
NGUYEN THI THUY

1369

CÔNG TY CỔ PHẦN XÂY DỰNG 1369

1369 CONSTRUCTION JOINT STOCK COMPANY

Số: 102/ CVGT-C69.26
No: 102/ CVGT-C69.26

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hải Phòng, ngày 30 tháng 10 năm 2026
Hai Phong, October 30, 2026

Kính gửi: **- Ủy ban Chứng khoán Nhà nước;**
- Sở Giao dịch Chứng khoán Hà Nội;
- Quý cổ đông.

To: ***- The State Securities Commission;***
- HaNoi Stock Exchange;
- Esteemed Shareholders.

1. Tên tổ chức: CÔNG TY CỔ PHẦN XÂY DỰNG 1369/ *Name of company: 1369 CONSTRUCTION JOINT STOCK COMPANY*

- Mã chứng khoán: C69/ *Stock code:* C69
- Địa chỉ trụ sở chính: Số 37, 38 phố Dã Tượng, phường Lê Thanh Nghị, Thành phố Hải Phòng/ *Address of head-office: No 37, 38 Da Tuong street, Le Thanh Nghi Ward, Hai Phong city.*
- Điện thoại: 0220.3891.898/ *Telephone: 0220.3891.898*
- Email: ir@1369.vn

M.S.D.N: 0800282... CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒ...

2. Nội dung thông tin công bố/*Contents of disclosure:*

Công ty Cổ phần Xây dựng 1369 thực hiện Giải trình chênh lệch lợi nhuận sau thuế TNDN tại báo cáo kết quả hoạt động kinh doanh của Kỳ báo cáo tài chính quý 3 năm 2026 so với kỳ báo cáo quý 3 năm 2025, cụ thể/ *1369 Construction Joint Stock Company provides an explanation of the variance in profit after corporate income tax as reported in the income statement for the third quarter of 2026 compared with the third quarter of 2025, as follow:*

STT No.	Các chỉ tiêu *Indicators*	Quý 3 năm 2025/ *The Third Quarter of 2025* (VNĐ)	Quý 3 năm 2026/ *The Third Quarter of 2026* (VNĐ)	Biến động *Change*	
				Giá trị/ *Value* (VNĐ)	Tỷ lệ *Percentage (%)*
1	Doanh thu/ *Revenue*	172.180.446.059	145.523.449.244	(26.656.996.815)	(15,48)

2	Lợi nhuận sau thuế/ *Combined profit after tax*	7.288.563.085	27.901.884.007	20.613.320.922	282,82

(Theo BCTC Hợp nhất Quý 3 năm 2026/ Consolidated Financial Statements for the Third Quarter of 2026)

Nội dung giải trình: Trong Quý III/2026, doanh thu hợp nhất của Công ty đạt 145,52 tỷ đồng, giảm 26,66 tỷ đồng, tương ứng giảm 15,48% so với cùng kỳ năm 2025. Nguyên nhân chủ yếu do doanh thu tại công ty con – Công ty TNHH Toàn Thắng sụt giảm/ ***Explanation:*** *In the third quarter of 2026, the Company's consolidated revenue reached VND 145,52 billion, representing a decrease of VND 26,66 billion, equivalent to 15,48%, compared to the same period in 2025. The main reason for this decline was the decrease in revenue at the subsidiary, Toan Thang Company Limited.*

Mặc dù doanh thu giảm, lợi nhuận sau thuế hợp nhất đạt 27,90 tỷ đồng, tăng 20,61 tỷ đồng, tương ứng tăng 282,82% so với cùng kỳ năm 2025. Mức tăng trưởng này chủ yếu đến từ kết quả kinh doanh tại Công ty mẹ, nhờ ghi nhận khoản tiền đền bù của Nhà nước liên quan đến Dự án Khu dân cư thôn Cả Đông Côi/ *Despite the decrease in revenue, consolidated profit after tax reached VND 27,90 billion, increasing by VND 20,61 billion, equivalent to 282,82%, compared to the same period in 2025. This growth was mainly attributable to the business performance of the parent company, which recognized compensation received from the State in connection with the Ca Dong Coi Village Residential Area Project.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 30/10/2026 tại đường dẫn: http://www.cpxd1369.com.vn./ *This information has been published on the company's website on 30/10/2026 at the link: http://www.cpxd1369.com.vn .*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/ *We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Nơi nhận/ ***Recipients:***
- Như kính gửi/*As stated above;*
- Lưu VT/*Filed in the archives.*

Đại diện Công ty cổ phần Xây dựng 1369
For and on behalf of 1369 Construction Joint Stock Company
Người Ủy quyền công bố thông tin
Person authorized to disclose information
Phó Tổng Giám đốc
Deputy General Director

M.S.D.N: 0800... CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

NGUYỄN THỊ THUÝ
NGUYEN THI THUY

1369 CONSTRUCTION JONT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

FOR Q3/2026

Hai Phong,
October 29, 2026

LIST

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1369 Construction Joint Stock Company

Address: No. 37, 38, Da Tuong Street, Le Thanh Nghi Ward, Hai Phong City

Form No. B01-DN/HN

(Issued under Circular No 202/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance)

STATEMENT OF FINANCIAL POSITION

As of September 30, 2026

Unit: VND

Items	Code	Notes	End of period 30/09/2026	Beginning of period 01/01/2026
A - CURRENT ASSETS	**100**		**1.258.172.667.742**	**1.274.260.589.964**
I. Cash and cash equivalents	**110**	V.1	**19.294.039.117**	**32.487.306.463**
1. Cash	111		19.294.039.117	32.487.306.463
2. Cash equivalents	112		-	-
II. Short-term financial investments	**120**		**173.278.260.604**	**237.074.699.784**
3. Held to maturity investment	123	V.2a	173.278.260.604	237.074.699.784
III. Short-term receivables	**130**		**30.996.061.606**	**47.767.399.962**
1. Short-term trade receivables	131	V.3	10.060.069.796	23.962.926.253
2. Short-term prepayments to suppliers	132	V.4	10.044.694.930	8.746.572.901
5. Other short-term receivables	135	V.5a	10.891.296.880	15.057.900.808
IV. Inventories	**140**		**1.010.588.252.139**	**951.305.149.089**
1. Inventories	141	V.6	1.010.588.252.139	951.305.149.089
VI. Other current assets	**160**		**24.016.054.276**	**5.626.034.666**
1. Short-term prepaid expenses	161	V.7	4.802.556.269	2.360.251.476
2. Deductible VAT	162		6.328.358.308	2.615.783.190
3. Taxes and other receivables from the State Treasury	163	V.18	243.139.699	-
5. Other current assets	165	V.8	12.642.000.000	650.000.000
B - NON-CURRENT ASSETS	**200**		**388.828.370.594**	**264.973.105.875**
I. Long-term receivables	**210**		**19.661.650.000**	**19.465.000.000**
5. Other long-term receivables	215	V.5b	19.661.650.000	19.465.000.000
II. Fixed assets	**220**		**34.626.894.036**	**26.394.367.542**
1. Tangible fixed assets	221	V.9	30.872.504.191	26.126.034.221
Historical costs	222		102.662.460.580	94.427.985.124
Accumulated depreciation (*)	223		(71.789.956.389)	(68.301.950.903)
2. Finance leased assets	224	V.10	3.502.777.777	-
Historical cost	225		3.592.592.593	-

Accumulated depreciation (*)	226		(89.814.816)	-
3. Intangible assets	227	V.11	251.612.068	268.333.321
Historical costs	228		1.011.925.000	919.000.000
Accumulated depreciation (*)	229		(760.312.932)	(650.666.679)
IV. Investment properties	**240**	**V.12**	**437.500.028**	**765.625.025**
Historical costs	241		3.500.000.000	3.500.000.000
Accumulated depreciation (*)	242		(3.062.499.972)	(2.734.374.975)
V. Long-term assets in progress	**250**		**100.687.732.289**	**3.210.038.700**
2. Construction- in - progress	252	V.13	100.687.732.289	3.210.038.700
VI. Long-term financial investments	**260**		**229.048.636.260**	**211.312.612.640**
2. Investments in joint ventures, associates	262	V.2b	93.372.882.835	94.712.612.640
3. Investments in other entities	263	V.2c	114.800.000.000	116.600.000.000
5.Held to maturity investment	265	V.2a	20.875.753.425	-
VII. Other non-current assets	**270**		**4.365.957.981**	**3.825.461.968**
1. Long-term prepaid expenses	271		1.332.911.855	670.267.463
2. Deferred tax assets	272		690.297.945	502.376.712
5. Goodwill	279	V.14	2.342.748.181	2.652.817.793
TOTAL ASSETS (280 = 100 + 200)	**280**		**1.647.001.038.336**	**1.539.233.695.839**
C - LIABILITIES	**300**		**740.923.187.498**	**647.096.305.392**
I. Current liabilities	**310**		**687.023.294.203**	**646.380.316.594**
1. Short-term trade payables	311	V.15	48.746.921.713	65.672.769.439
2. Short-term advances from customers	312	V.16	30.456.912.836	36.317.607.166
3. Dividends and profit payable	313	V.17	37.079.983.200	-
4. Short-term taxes and amounts payable to the State	314	V.18	21.372.668.850	19.909.287.127
5. Payables to employees	315		1.932.534.529	2.610.646.321
6. Short-term accrued expenses	316	V.19	63.036.549	1.246.095.549
9. Short-term deferred revenue	319		104.500.000	130.954.545
10. Other short-term payables	320	V.20	148.410.437.547	94.123.815.788
11. Short-term borrowings and financial leases	321	V.21a	398.515.977.213	426.061.945.189
12. Short-term provisions	322		-	

13. Reward and welfare funds	323		340.321.766	307.195.470
II. Long-term liabilities	**330**		**53.899.893.295**	**715.988.798**
9. Long-term borrowings and financial leases	339	V.21b	52.473.262.000	206.000.000
12. Deferred income tax liabilities	342		1.426.631.295	509.988.798
D - EQUITY	**400**	**V.22**	**906.077.850.838**	**892.137.390.447**
1. Owner's equity contributions	**411**		**617.999.720.000**	**617.999.720.000**
Common shares with voting rights	411a		617.999.720.000	617.999.720.000
8. Investment and development fund	418		3.500.000.000	3.000.000.000
10. Retained earnings	420		107.843.392.988	90.699.183.546
- Retained earnings accumualted to the end of the previous period	420a		51.957.769.952	90.699.183.546
- Retained earnings of the current period	420b		55.885.623.036	-
11. Non-controlling interests	429		176.734.737.850	180.438.486.901
TOTAL EQUITY (440 = 300 + 400)	**440**		**1.647.001.038.336**	**1.539.233.695.839**

Approved on 29 Octorber 2026

Prepared by	Accountant in Charge of the Company	Legal Representative
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia

1369 Construction Joint Stock Company
Address: No. 37, 38, Da Tuong Street, Le Thanh Nghi Ward
Hai Phong City

Form No. B02-DN/HN
(Issued under Circular No. 202/2014/TT-BTC
dated December 22, 2014, of the Ministry of Finance)

Statement of Profit and Loss

As of September 30, 2026

Unit: VND

Items	Code	Notes	Current period	Previous period	Year-to-date accumulated as of the end of this period	Year-to-date accumulated as of the end of last period
1. Revenue from sales of goods and provision of services	1	VI.1	**145.523.449.244**	**172.180.446.059**	**552.789.217.681**	**601.451.757.928**
2. Revenue deductions	2		**25.372.416**	-	**25.372.416**	-
3. Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		145.498.076.828	172.180.446.059	552.763.845.265	601.451.757.928
4. Cost of goods sold	11	VI.2	126.579.640.589	156.160.751.238	483.117.288.606	551.039.597.401
5. Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		**18.918.436.239**	**16.019.694.821**	**69.646.556.659**	**50.412.160.527**
6.Gain/Loss on disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.3	2.158.136.559	3.210.907.115	9.473.993.559	29.248.039.167
8. Financial expenses	23	VI.4	3.009.111.112	3.111.802.531	9.083.017.912	10.166.372.214
Of which: Loan Interest expenses	*24*		2.828.239.223	*2.879.369.972*	8.409.247.509	*9.562.299.837*
9. Selling expenses	25	VI.5	1.487.040.388	1.787.903.517	6.144.086.726	5.465.953.326
10. Administrative expenses	26	VI.6	5.009.962.519	5.493.852.411	15.902.082.671	15.581.229.105
11. Share of profit/loss from joint ventures and associates	27		(450.325.864)	493.903.504	(1.339.729.805)	1.111.266.718
12. Net Operating profit {30 = (20 + 21+22)-(23+26+27) + 25}	30		**11.120.132.915**	**9.330.946.981**	**46.651.633.104**	**49.557.911.767**

15. Total accounting profit before tax (50 = 30 + 40)	**50**		**35.108.204.790**	**5.858.683.403**	**72.124.437.784**	**43.139.516.869**
16. Current corporate income tax expense	51	V.17	7.150.315.893	1.201.927.717	13.833.645.648	8.691.094.176
17. Deferred corporate income tax expense	52		-	-	-	-
18. Profit after tax (60 = 50 - 51 - 52)	**60**		**27.957.888.897**	**4.656.755.686**	**58.290.792.136**	**34.448.422.693**
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Approved on 29 October 2026

Prepared by	Accountant in Charge of the Company	Legal Representative
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia

M.S.D.N: 0800282385 CÔNG TY CỔ PHẦN XÂY DỰNG 1369 THÀNH PHỐ HẢI PHÒNG

1369 Construction Joint Stock Company
Address: No. 37, 38, Da Tuong Street, Le Thanh Nghi
Hai Phong City

Form No. B03-DN/HN
(Issued under Circular No. 202/2014/TT-BTC
dated December 22, 2014, of the Ministry of Finance)

CASH FLOW STATEMENT

(Indirect method) (*)
As of September 30, 2026

Unit: VND

Items	Code	Note	Year-to-date accumulated as of the end of current period	Year-to-date accumulated as of the end of previous period
1. Profit before tax	1		**73.343.914.216**	**49.727.456.664**
2. Adjustments for:			-	-
Depreciation of fixed assets and investment properties	2		5.138.016.533	6.761.474.991
Exchange rate gains and losses due to the revaluation of foreign currency-denominated monetary items	4		8.206.566	(37.554)
Gains and losses from investment activities	5		(8.362.975.694)	(27.253.151.051)
Interest expense	6		8.409.247.509	9.562.299.837
3. Profit from operating activities before changes in working capital	**8**		**78.536.409.130**	**38.798.042.887**
Increase/decrease in receivables	9		(28.689.653.481)	44.813.914.672
Increase/decrease in inventories	10		(59.283.103.050)	(404.146.519.308)
Increase/decrease in payables (excluding interest payables and income tax payables)	11		31.214.715.328	445.758.809.721
Increase/decrease in prepaid expenses	12		(3.139.300.700)	(365.366.999)
Interest paid	14		(8.369.416.094)	(10.222.986.495)
Income taxes paid	15	V.17	(12.114.303.831)	(6.683.248.216)
Other cash receipts from operating activities	16		(11.992.000.000)	-
Other cash payments for operating activities	17		(779.482.320)	(101.400.000)
Net cash flow from operating activities	**20**		**(14.616.135.018)**	**107.851.246.262**
II. Cash Flow from Investing Activities			-	-
1.Payments for purchasing or constructing fixed assets and other long-term assets	21		(106.132.926.260)	(2.160.247.273)
2.Proceeds from the sale or disposal of fixed assets and other long-term assets	22		1.817.000.000	736.983.165
3.Cash flows for lending, buying debt instruments of other entities	23		(78.668.000.000)	(288.521.000.000)
4. Cash recovered form lending, selling debt instruments of other intities	24		183.384.000.000	342.741.000.000

5. Cash flows for investing in other entities	25	V.2c	(66.500.000.000)	(161.000.000.000)
6.Withdrawals of investments in other entities	26		70.349.000.000	89.620.000.000
7. Interests earmed, dividends and profits received	27		7.940.853.724	10.696.430.747
Net cash flow from investing activities	**30**		**12.189.927.464**	**(7.886.833.361)**
III. Cash Flows from Financing Activities			-	-
3. Proceeds from borrowings	33		370.055.336.504	415.957.704.025
4. Payments for loan principal repayments	34		(375.914.241.480)	(512.519.298.593)
5. Payments for financial leased assets	35		**(135.801.000)**	-
6. Dividends and profits paid to the owners	36		**(4.772.386.216)**	-
7. Cash received from contributions by non-controlling shareholders	37		-	-
Net cash flow from financing activities	**40**		**(10.767.092.192)**	**(96.561.594.568)**
Net cash flow for the period (50 = 20+30+40)	50		(13.193.299.746)	3.402.818.333
Cash and cash equivalents at the beginning of the period	60	V.1	32.487.306.463	38.860.091.232
Effect of fluctuations in foreign exchange rates	61		32.400	37.554
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	**19.294.039.117**	**42.262.947.119**

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Approved on 29 Octorber 2026

Prepared by	Accountant in Charge of the Company	Legal Representative
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS QUARTER III/2026

I. Characteristics of Operations

1.Form of Capital Ownership

1369 Construction Joint Stock Company (hereinafter referred to as the "Company") is a joint-stock company.

2.Business Sectors

The Company's business sectors include construction, trading, service and real estate business

3.Business Activities

The Company's main business activities include:

- Construction of industrial and irrigation projects;
- Wholesale of processed stone minerals;
- Renting and leasing construction machinery and equipment;
- Real estate business and leasing of investment properties;

4. Normal Business Cycle

The Company's normal business cycle does not exceed 12 months. However, for real estate activities, the normal business cycle is longer than 12 months.

5. Company's group structure

The Group consists of the Parent Company and four subsidiaries under its control. All subsidiaries are consolidated in these consolidated financial statements.

5a. List of Consolidated Subsidiaries

Company's name	Headquarters Address	Business activities	Interest rate		Voting rights percentage	
			End of year	Beginning of year	End of year	Beginning of year
1369 Industrial Park Joint Stock Company	Hamlet 7, Giao Binh ward, Ninh Binh province	Construction, trading and services	70,00%	70,00%	70,00%	70,00%
Dong A Consulting and Construction Co., Ltd.	No. 122 Nguyen Cong Hang Street, Quarter 2, Y Na Area, Kinh Bac Ward, Bac Ninh City	Real estate development, consulting, and business	78,00%	78,00%	78,00%	78,00%
Toan Thang Co., Ltd.	No 245A Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City	Automobile and other motor vehicle dealerships	51,00%	51,00%	51,00%	51,00%
Joint Stock Company for the Development of New Urban Area Project, Group 4, Nghia Duc Ward	Residential Group 4, Bac Gia Nghia Ward, Lam Dong Province	Real estate business	62,30%	62,30%	70,00%	70,00%

5b. List of Associates Reflected in the Consolidated Financial Statements Using the Equity Method

Company's name	Headquarters Address	Business activities	Interest rate		Voting rights percentage	
			End of year	Beginning of year	End of year	Beginning of year
Quang Ninh Gieng Day construction ceramics joint stock company	Viet Hung ward, Quang Ninh province	Manufacturing building materials from clay	42,09%	42,09%	42,09%	42,09%
Sunfeel Vietnam Joint Stock Company	Phu Hoi Industrial Park, Duc Trong Commune, Lam Dong Province	Silk production	35,00%	35,00%	35,00%	35,00%
1369 Investment and Trading Consulting Joint Stock Company (i)	No. 172 Truong Chinh Road, Le Thanh Nghi Ward, Hai Phong City	Real estate business	45,00%	45,00%	45,00%	45,00%
Palmyland Joint Stock Company (ii)	No. 222 Truong Chinh Street, Le Thanh Nghi Ward, Hai Phong City	Real estate business	12,75%	12,75%	25,00%	25,00%

(i) On October 20, 2026, 1369 Investment Consulting and Trading Joint Stock Company changed its name to Tay Nguyen Brick and Tile Joint Stock Company.

(ii) An associate in which Toan Thang Co., Ltd. holds a 25% ownership interest.

6. Number of Employees

As at 30 September 2026, the Group had 202 employees (as at 1 January 2026: 212 employees).

7. Statement on Comparability of Information in the Financial Statements

The corresponding figures for the prior period are comparable with those of the current period. During the period, the Group applied for the first time Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") on guidance on the Vietnamese Accounting Regime for Enterprises, and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance ("Circular 43"), amending and supplementing Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202") on guidance on the preparation and presentation of consolidated financial statements. Accordingly, certain items in the financial statements have been reclassified and renamed in accordance with the new regulations. The "Opening Balance" and "Prior Period" columns in the financial statements have been restated in accordance with the new classifications and terminology under Circular 99 and Circular 43 to ensure comparability. These changes do not affect the Group's total assets, total liabilities, equity or profit after tax.

8. Other information

The Company's shares were listed on the Hanoi Stock Exchange (HNX) under the ticker symbol "C69" pursuant to Decision No. 216/QĐ-SGDHN dated 30 March 2017 issued by the Stock Exchange. The first trading date was 21 April 2017. As at the end of the accounting period, the number of listed shares was 61,799,972, with a par value of VND 10,000 per share.

II. REPORTING PERIOD, CURRENCY UNIT USED IN ACCOUNTING

1. Fisal year

The company's fiscal year begins on January 1st and ends on December 31st each year.

2. Accounting currency

The currency unit used in accounting is the Vietnamese Dong (VND), as most transactions are conducted in VND.

III. ACCOUNTING STANDARDS AND REGULATIONS APPLIED

1. Accounting Regulations Applied

The Group applies Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99"), the guidance on the preparation and presentation of consolidated financial statements issued under Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202"), as amended and supplemented by Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance ("Circular 43"), and other circulars issued by the Ministry of Finance guiding the implementation of accounting standards in the preparation and presentation of the financial statements.

Adoption of the New Accounting Regime for Enterprises

The financial year ending 31 December 2026 is the first year in which the Group adopts the Accounting Regime for Enterprises under Circular 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular 99 is implemented using the following methods:

- For changes in accounting policies for which Circular 99 provides specific transitional guidance, the Group follows such guidance.
- For changes in accounting policies for which Circular 99 does not require retrospective adjustment or simplified retrospective application, the Group applies the prospective method.

2. Statement of Compliance with Accounting Standards and the Accounting Regime

The Executive Officers ensures that the compliance with all the requirements of Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System issued under Circular 99, the methods for the preparation and presentation of Consolidated Financial Statements are issued under Circular 202, and amended and supplemented by Circular 43, as well as the Ministry of Finance's circulars giving guidance on the preparation and presentation of Interim Consolidated Financial Statements.

IV. ACCOUNTING POLICIES APPLIED

1. Basis of Preparing Consolidated Financial Statements

The financial statements are prepared based on the accrual basis of accounting (except for cash flow information).

Assets and liabilities are classified as current and non-current based on the Group's normal operating cycle, as presented in Note I.4.

Assets and liabilities directly related to real estate investment and business activities are classified as current if they are expected to be recovered, sold, consumed or settled within the normal operating cycle of the relevant project, even when the expected recovery or settlement period exceeds 12 months from the end of the accounting period. Accordingly, borrowings used directly to finance the investment in and development of a specific real estate project and expected to be repaid within the normal operating cycle of that project are classified as current liabilities. The Group applies the same normal operating cycle to classify current and non-current assets and liabilities for the same real estate project.

2. Basis of Consolidation

The consolidated financial statements include the consolidated financial statements of the parent company and the financial statements of the subsidiaries. A subsidiary is an entity controlled by the

parent company. Control exists when the parent company has the ability, directly or indirectly, to govern the financial and operating policies of the subsidiary in order to obtain benefits from its activities. When determining control, consideration is given to potential voting rights arising from options or convertible debt instruments and equity instruments that could be converted into common shares at the end of the fiscal year.

The results of operations of subsidiaries acquired or disposed of during the year are presented in the consolidated statement of profit or loss from the date of acquisition or until the date of disposal of the investment in that subsidiary.

The parent company and subsidiaries use the same accounting policies and prepare financial statements for the same accounting period, applying consistent accounting policies to similar transactions and events under similar circumstances. In the case of differences in accounting policies between the parent company and a subsidiary, the financial statements of the subsidiary will be adjusted accordingly before being used for consolidation.

Balances in accounts on the consolidated balance sheet between companies within the group, intercompany transactions, and unrealized intercompany profits arising from such transactions must be fully eliminated. Unrealized losses arising from intercompany transactions are also eliminated unless the cost resulting in the loss is not recoverable.

The interests of non-controlling shareholders represent the share of profits or losses in the net assets of the subsidiary that is not held by the group and are presented as a separate line item in the consolidated statement of profit or loss and on the consolidated balance sheet (under equity). The interests of non-controlling shareholders include the value of their interests at the initial consolidation date and their share of movements in equity since the business combination date. Losses incurred by the subsidiary are allocated to the non-controlling interest in proportion to their ownership interest, even when the loss exceeds the non-controlling interest's share of the subsidiary's net assets.

3. Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks. Cash equivalents are short-term investments with a maturity of no more than three months from the investment date, which are readily convertible into known amounts of cash and subject to insignificant risk of changes in value at the reporting date.

4. Financial investments

Held-to-Maturity Investments

Investments are classified as held to maturity when the Group has the intention and ability to hold them to maturity. The Group's held-to-maturity investments include certificates of deposit and loans held to maturity for the purpose of earning periodic interest income.

Held-to-maturity investments are initially recognised at cost, including the purchase price and directly attributable transaction costs (transaction fees, brokerage commissions, etc.). Accrued interest from the preceding period up to the purchase date is deducted from the cost of the investment upon initial recognition. After initial recognition, these investments are carried at cost. Interest income earned after the purchase date is recognised in financial income on an accrual basis.

A provision for impairment of held-to-maturity investments is made when there is evidence that part or all of an investment may not be recoverable and the amount of the loss can be reliably measured. Increases or decreases in the provision for impairment of held-to-maturity investments required at the end of the accounting period are recognised in financial expenses.

Investments in Associated Companies

An associated company is an entity in which the Group has significant influence but does not control the financial and operating policies. Significant influence is evidenced by the ability to participate in decisions regarding financial and operating policies of the investee, but without controlling those policies.

Investments in associates are accounted for using the equity method. Accordingly, investments in associates are presented in the consolidated financial statements at their initial investment cost, adjusted for changes in the Group's share of the associates' net assets after the date of investment. If the Group's share of losses of an associate equals or exceeds the carrying amount of the investment, the investment is presented at nil in the consolidated financial statements, unless the Group has obligations to make payments on behalf of the associate.

Where the Group is obliged to settle guaranteed debts or committed payments on behalf of an associate:

- If the Group has undertaken to bear the losses of the associate or has agreed to waive the associate's obligation to repay or reimburse the Group for debts settled on its behalf, the associate's losses or the debt payments borne by the Group are recognised as expenses in the consolidated financial statements.
- If the Group has not undertaken to bear the losses of the associate and the associate has undertaken to repay or reimburse the Group for debts settled on its behalf, upon making such payments, the Group recognises a receivable from the associate corresponding to the payment made to the creditor. The Group also monitors and assesses the recoverability of this receivable and recognises an allowance for doubtful debts, if necessary.

The financial statements of associates are prepared for the same accounting period as the Group's consolidated financial statements. Where the accounting policies of an associate differ from those uniformly applied by the Group, appropriate adjustments are made to the associate's financial statements before they are used in preparing the consolidated financial statements.

Unrealised gains and losses arising from transactions with associates are eliminated to the extent of the Group's interest when preparing the consolidated financial statements.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities include investments in equity securities where the Group does not have control, joint control, or significant influence over the investee.

Investments in equity instruments are initially recognized at cost, including the purchase price or contribution amount, plus any directly attributable costs of the investment. Dividends from periods before the investment was made reduce the carrying amount of the investment. Dividends from periods after the investment is made are recognized as revenue. Dividends received in the form of additional shares are only recorded as an increase in the number of shares, not as the value of the shares received.

Provisions for impairment of investments in equity instruments are made as follows: For investments where the fair value cannot be determined at the reporting date, the provision is based on the investee's losses, with the provision calculated as the difference between the actual contribution of the parties in the other entity and the actual equity, multiplied by the Group's share of the total contributions in the other entity.

Any increase or decrease in the provision for impairment of investments in equity instruments at the year-end is recognized as a financial expense.

5. Receivables

Receivables are presented at their book value, less provisions for doubtful debts.

Receivables are classified as receivables from customers and other receivables based on the following principles:

- Receivables from customers reflect trade receivables arising from buying and selling transactions between the Company and independent buyers.
- Other receivables reflect non-trade receivables unrelated to buying and selling transactions.

Provisions for doubtful debts are established for each doubtful receivable after offsetting with any payable (if applicable). The provision level is based on the aging of overdue debts or the estimated loss that may occur, as follows:

- For overdue receivables:
  - 30% of the value for receivables overdue from over 6 months to under 1 year.
  - 50% of the value for receivables overdue from 1 year to under 2 years.
  - 70% of the value for receivables overdue from 2 years to under 3 years.
  - 100% of the value for receivables overdue from 3 years and above.
- For receivables that have not yet matured but are expected to be difficult to recover: the provision is based on the estimated loss.

Any increase or decrease in the provision for doubtful debts at the end of the reporting period is recorded as administrative expenses

6. Inventories

Inventories are recognized at the lower of cost and net realizable value.

The cost of inventories is determined as follows:

- Raw materials and goods: include purchase costs and other directly related costs incurred to bring the inventories to their current location and condition.
- Work-in-progress: includes the cost of raw materials, labor costs, and other directly related costs.
- Finished goods: comprise the costs of raw materials, direct labour and directly related production overheads allocated based on normal operating capacity.

The cost of inventories issued is calculated using the weighted average method and accounted for using the perpetual inventory method.

Net realizable value is the estimated selling price of the inventory in the ordinary course of business, less estimated costs to complete and the estimated necessary costs to sell the inventory.

A provision for inventory write-down is made for each item where the cost exceeds the net realizable value. Any increase or decrease in the provision for inventory write-downs at the end of the reporting period is recognized as cost of goods sold.

7. Prepaid Expenses

Prepaid expenses represent actual costs incurred (including expenses paid in advance and expenses not yet paid) that relate to the operating results of multiple accounting periods and are allocated to production and business expenses of the relevant accounting periods.

Prepaid expenses are classified as current (with an allocation period of no more than 12 months or within one normal operating cycle) and non-current (with an allocation period exceeding 12 months or longer than one normal operating cycle) in the statement of financial position. Non-current prepaid expenses are not reclassified as current prepaid expenses when preparing the financial statements.

The allocation of prepaid expenses to production and business expenses for each period is based on the nature and extent of each type of expense, enabling the Group to select an appropriate allocation method and basis. The allocation periods and methods applied by the Group to prepaid expenses are as follows:

Tools and Supplies

Tools and supplies put into use are amortised on a straight-line basis over a period not exceeding 36 months.

Prepaid Land Rental

Prepaid land rental represents land rental payments made in advance for land currently used by the Group. Prepaid land rental is amortised on a straight-line basis over the lease term (26 years and 10 months).

Brokerage Consulting Fees

Brokerage fees payable by the Company for consulting services relating to product development and the exclusive sales distribution management of the entire Thai Hoc – Binh Giang Real Estate Project.

Other Prepaid Expenses

Other prepaid expenses are amortised to expenses on a straight-line basis over the effective term of the respective expenses.

8. Other Current Assets

Other current assets represent the total value of current assets that have not been classified as cash, receivables, inventories or short-term investments. Under the new regulations set out in Circular No. 99/2025/TT-BTC, this item comprises the following main categories:

Restricted cash and cash equivalents (current): Cash or cash equivalents that are not freely available for use at the reporting date.

Precious metals and gemstones: Precious metals and gemstones that are not classified as inventories.

Investments held for price appreciation: Investments held for sale to generate gains from price appreciation but not classified as investment property.

Deductible VAT and other items: Input VAT not yet fully deducted, or other current assets arising from advance payment transactions.

9. Tangible fixed assets

Tangible fixed assets are stated at their cost less accumulated depreciation.

Subsequent expenditures are capitalised as part of the cost of property, plant and equipment only when it is probable that they will increase the future economic benefits derived from the use of the asset. Expenditures that do not meet this condition are recognised as expenses in the period in which they are incurred. Routine repairs and maintenance costs of property, plant and equipment are recognised as expenses in the period in which they are incurred. For property, plant and equipment that require periodic repairs and maintenance in accordance with technical requirements, significant periodic repair and maintenance costs are recognised as prepaid expenses and amortised to production and business expenses over the period up to the next scheduled repair or maintenance.

When tangible fixed assets are sold or disposed of, the cost and accumulated depreciation are written off, and any resulting gain or loss from disposal is recognized as income or expense for the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life. The depreciation periods for various types of tangible fixed assets are as follows:

Types of Tangible fixed assets	Years
Buildings and structures	05 – 25
Machinery and equipment	03 – 15
Transport and transmission vehicles	05 – 10
Management equipment	03 – 06

10. Investment Properties

Investment property is property owned by the company that is used to earn rental income. Investment property held for rental is stated at its cost less accumulated depreciation. The cost of investment property includes all expenses incurred by the company or the fair value of the exchange amounts to acquire the investment property, up to the time of purchase or completion of construction.

Costs related to investment property that arise after initial recognition are recognized as expenses, unless these costs are certain to increase the future economic benefits of the investment property beyond the originally assessed level, in which case they are added to the cost of the investment property.

When investment property is sold or disposed of, its cost and accumulated depreciation are derecognised, and the resulting gain or loss is presented on a net basis under "Gain/(loss) from sale and disposal of investment property" in the income statement.

Investment property held for rental purposes is depreciated on a straight-line basis over its estimated useful life. The Group's investment property is depreciated over a period of 8 years.

A transfer from owner-occupied property to investment property is made only when the owner ceases to use the property and begins leasing it to another party under an operating lease. A transfer from inventories to investment property is made only when the owner begins leasing the property to another party under an operating lease. Property under construction is transferred to investment property when construction is completed and the property is handed over and made available for rental operations or held for capital appreciation.

A transfer from investment property to owner-occupied property is made only when the owner begins using the property. A transfer from investment property to inventories is made only when the owner decides to repair, renovate or upgrade the property for sale. Where investment property is sold without any intervening repair, renovation or upgrading, it continues to be recognised as investment property until the sale is completed and is not reclassified as inventories.

Transfers between investment property, owner-occupied property and inventories do not change the carrying amount of the asset transferred or its original cost for valuation purposes or in the preparation of the consolidated financial statements.

11. Construction in Progress

Construction in progress represents costs directly related to assets under construction and machinery and equipment being installed, including borrowing costs capitalised in accordance with Vietnamese Accounting Standard No. 16 – Borrowing Costs ("VAS 16"). These assets are recognised at cost and are not depreciated or amortised until construction is completed and they are handed over and ready for use. Upon completion, the total costs are transferred to the appropriate asset category based on their actual intended use, including property, plant and equipment, intangible assets, investment property or inventories, and depreciation or amortisation commences from the date the assets are put into use.

Costs incurred on the upgrading and renovation of property, plant and equipment in progress are accumulated separately and, upon completion, are capitalised as an increase in the cost of the relevant property, plant and equipment.

Routine repairs and maintenance costs incurred periodically to keep property, plant and equipment operating normally are recognised as production and business expenses in the period in which they are incurred. For property, plant and equipment that require periodic repairs and maintenance in accordance with technical requirements, the costs incurred are accumulated separately. Upon completion, these costs are transferred to prepaid expenses and amortised to production and business expenses over the period up to the next scheduled maintenance.

12. Business Combinations and Goodwill

Business combinations are accounted for using the acquisition method. The cost of a business combination comprises the fair value at the date of exchange of assets given, liabilities incurred or

assumed, and equity instruments issued by the Group in exchange for control of the acquiree, together with costs directly attributable to the business combination. Identifiable assets acquired, liabilities assumed and contingent liabilities arising from a business combination are recognised at their fair values at the date control is obtained.

For a business combination achieved in stages, the cost of the business combination is calculated as the aggregate of the cost of the investment at the date control of the subsidiary is obtained and the cost of investments from previous exchanges, remeasured at fair value at the date control of the subsidiary is obtained. The difference between the remeasured value and the original cost of the investment is recognised in the income statement if, before obtaining control, the Group did not have significant influence over the subsidiary and the investment was accounted for using the cost method. If, before obtaining control, the Group had significant influence and the investment was accounted for using the equity method, the difference between the remeasured value and the carrying amount of the investment under the equity method is recognised in the income statement, while the difference between the carrying amount under the equity method and the original cost of the investment is recognised directly in "Undistributed post-tax profits" in the statement of financial position.

Any excess of the cost of a business combination over the Group's share of the net fair value of identifiable assets, liabilities and contingent liabilities recognised at the date control of the subsidiary is obtained is recognised as goodwill. If the Group's share of the net fair value of identifiable assets, liabilities and contingent liabilities recognised at the date control of the subsidiary is obtained exceeds the cost of the business combination, the difference is recognised in the income statement.
Goodwill is amortised on a straight-line basis over 10 years. When there is evidence that goodwill has suffered an impairment loss greater than the amortisation charge, the impairment loss incurred is recognised as the amortisation charge for the period.

Non-controlling interests at the date of the initial business combination are measured based on the non-controlling shareholders' proportionate share of the fair values of the assets, liabilities and contingent liabilities recognised.

13. Payables and Accruals

Payables and accrued expenses are recognized for amounts that are owed in the future related to goods and services that have been received. Accrued expenses are recorded based on reasonable estimates of the amounts to be paid..

The classification of payables is as follows::

- Payables to Suppliers: These reflect payables arising from commercial transactions related to the purchase of goods, services, and assets, where the supplier is an independent entity from the company.
- Accrued Expenses: These reflect payables for goods and services received from suppliers or provided to buyers but not yet paid due to the absence of invoices or incomplete accounting documentation. They also include payables to employees for wages, vacation pay, and accrued production or business expenses that need to be accrued.
- Other Payables: These reflect non-commercial payables that are not related to the purchase, sale, or provision of goods and services.

Liabilities and accrued expenses are classified as current and non-current in the Consolidated Balance Sheet based on their remaining maturities as at the end of the financial year.

14. Owner's Equity

Owner's Contributions

Owner's contributions are recognized based on the actual capital contributed by the shareholders.

15. Profit Distribution

After-tax profit is distributed to shareholders after allocating reserves as required by the company's charter, legal regulations, and approval by the General Meeting of Shareholders.

The distribution of profit to shareholders considers non-cash items within undistributed after-tax profits that may affect cash flow and the ability to pay dividends, such as profits from the revaluation of assets contributed as capital, profits from the revaluation of monetary items, financial instruments, and other non-cash items..

Dividends are recognized as payables when a decision or announcement to distribute dividends is made.

16. Revenue and Income Recognition

Revenue from Sale of Goods and Finished Products

Revenue from the sale of goods and finished products is recognized when all of the following conditions are met:

- The company has transferred most of the risks and rewards associated with the ownership of the goods or products to the buyer.
- The company no longer retains control over the goods or products, nor the ability to manage them as the owner would.
- The revenue is reasonably certain. If the contract allows the buyer the right to return goods under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer no longer has the right to return the goods (except in cases where the customer can return goods in exchange for other goods or services).
- The company has or will receive economic benefits from the sales transaction.
- The costs related to the sales transaction can be reliably determined.

Revenue from Service Provision

Revenue from service provision is recognized when all of the following conditions are met:

- The revenue is reasonably certain. If the contract stipulates that the buyer has the right to return the service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
- The company has or will receive economic benefits from the service transaction.
- The portion of work completed at the reporting date can be determined.
- The costs incurred for the transaction and the costs to complete the service transaction can be determined..

In cases where the service is performed over multiple periods, revenue is recognized in the period based on the results of the portion of work completed by the end of the accounting period.

Revenue from Real Estate Sales

Revenue from the sale of real estate in which the Group is the developer is recognized when all of the following conditions are met:

- The real estate has been fully completed and handed over to the buyer, and the Group has transferred the risks and benefits associated with ownership of the real estate to the buyer.
- The Group no longer retains control over the real estate as the owner or has any management rights over the property.
- The revenue can be reasonably determined.
- The Group has received or will receive economic benefits from the real estate transaction.
- The costs related to the real estate transaction can be determined.

In cases where the customer has the right to complete the interior of the real estate, and the Group has completed the interior work according to the design, model, and requirements of the customer under a

separate contract for interior completion, the revenue is recognized upon completion and handover of the shell of the building to the customer.
bàn giao phần xây thô cho khách hàng.

Construction Contract Revenue
A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, function or ultimate purpose.

Construction contract revenue comprises the initial contract price agreed upon and adjustments arising during the performance of the contract and agreed upon by both parties, including variations in the scope of work, additional claims, bonuses for early completion and compensation for costs incurred beyond the contract price, provided that such amounts can be reliably measured and are likely to be approved.

When the outcome of a construction contract can be reliably estimated, for contracts under which the contractor is paid based on the value of work performed, revenue and related expenses are recognised in proportion to the completed work certified by the customer and reflected in invoices issued.

Variations in construction work volume, claims for compensation and other additional receipts are recognised as revenue only when agreed upon with the customer.

When the outcome of a construction contract cannot be reliably estimated::
- Revenue is recognised only to the extent of contract costs incurred for which recovery is reasonably certain..
- Contract costs are recognised as expenses in the period in which they are incurred.

Interest Income
Interest income is recognized on the basis of time and the actual interest rate for each period.

Dividends and Profit Distribution
Dividends and profit distributions are recognized when the company is entitled to receive dividends or profit from capital contributions. Dividends received in the form of shares are only tracked in terms of the number of additional shares, and the value of the received shares is not recognized.

17. Construction Contracts

A construction contract is an agreement to build an asset or a group of assets that are closely related or dependent on each other in terms of design, technology, function, or basic purpose of use.

When the outcome of the contract can be reliably estimated:
For construction contracts where the contractor is paid based on the value of work performed, revenue and expenses related to the contract are recognized in accordance with the portion of work completed, as verified by the client and reflected in the issued invoices.

Changes in construction volume, compensation amounts, and other receipts are only recognized as revenue when agreed upon with the client.

When the outcome of the construction contract cannot be reliably estimated:
- Revenue is recognized only to the extent of contract costs incurred, with recovery of those costs being reasonably certain.
- Contract costs are recognized as expenses when incurred.

18. Borrowing Costs

Borrowing costs comprise interest and other costs incurred directly in connection with borrowings.

Borrowing costs are recognised as expenses when incurred, unless they qualify for capitalisation.

Borrowing costs directly attributable to the acquisition, construction or production of a qualifying asset, being an asset that necessarily takes a substantial period of time (more than 12 months) to get ready for its intended use or sale, are capitalised as part of the cost of that asset when it is probable that the asset will generate future economic benefits for the Group and the borrowing costs can be reliably measured.

Capitalisation of borrowing costs commences when all three of the following conditions are satisfied:

- Expenditures for the acquisition, construction or production of the asset have been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation is suspended during periods when active development of the asset is interrupted for an extended period. Capitalisation ceases when substantially all activities necessary to prepare the asset for its intended use or sale are complete.

For specific borrowings used to finance the acquisition, construction or production of a qualifying asset, the amount of borrowing costs eligible for capitalisation is the actual borrowing costs incurred during the period less any income earned from the temporary investment of those borrowings.

19. Expenses

Expenses are amounts that reduce economic benefits and are recognized when the transaction occurs or when it is reasonably certain that an expense will occur in the future, regardless of whether payment has been made or not.

Expenses and the related revenue they generate must be recognized simultaneously under the matching principle. In cases where the matching principle conflicts with the prudence principle, expenses are recognized based on the nature and regulations of accounting standards to ensure that the transaction is fairly and reasonably reflected.

20. Corporate Income Tax

Corporate income tax expense includes current income tax and deferred income tax.

Current Income Tax

Current income tax is the tax payable based on taxable income. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, as well as adjustments for non-taxable income and carried forward losses.

Deferred Income Tax

Deferred income tax is the income tax that will be payable or recoverable due to temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the tax bases used for income tax purposes. Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized only when it is probable that taxable profits will be available in the future to utilize the temporary differences that can be deducted.

The carrying amount of deferred tax assets is reviewed at the end of the financial year and will be reduced to the amount that is probable to be utilized based on available taxable profits. Deferred tax assets that have not been recognized previously are reviewed at the end of the financial year and are recognized

when it is certain that sufficient taxable profits will be available to utilize the previously unrecognized deferred tax assets.

Deferred tax assets and deferred tax liabilities are determined based on the tax rates expected to apply in the year in which the asset is recovered or the liability is settled, based on the tax rates that are in effect at the end of the financial year. Deferred income tax is recognized in the profit and loss statement and is directly recorded in equity only when the tax relates to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when:

- The Group has a legal right to offset current tax assets against current tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to income taxes levied by the same tax authority:
  - For the same taxable entity; or
  - The Group intends to settle the current income tax liabilities and recover current income tax assets on a net basis, or simultaneously, when the significant portions of deferred tax liabilities or assets are settled or recovered in future periods.

21. Related Parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operational decisions. Parties are also considered related if they share joint control or significant mutual influence.

In considering the relationship of related parties, the substance of the relationship is given more importance than its legal form.

V. ADDITIONAL INFORMATION FOR ITEMS IN THE BALANCE SHEET

1. Cash and Cash Equivalents

	30/09/2026 VND	01/01/2026 VND
Cash	14.834.955.620	9.326.755.221
Demand deposits, with no restrictions on usage	4.459.083.497	23.160.551.242
Cash Equivalents	-	-
Total	**19.294.039.117**	**32.487.306.463**

2. Financial Investments

2a. Held-to-Maturity Investments

The held-to-maturity investments listed below are recorded at their original cost:

2a.1. Deposits and Deposit Interest Income

	30/09/2026 VND	01/01/2026 VND
Certificates of deposit (i)	21.380.000.000	28.196.000.000
Interest income from term deposits	458.962.522	392.974.341
Total	**21.838.962.522**	**28.588.974.341**

(i) Certificates of deposit with Vietnam Prosperity Bank SMBC Finance Company Limited have a term of 6 months and interest rates ranging from 8.2% to 8.7% per annum. All certificates of deposit are pledged as collateral for bank loans.

2a.2. Loans and Loan Interest Income

	30/09/2026 VND	01/01/2026 VND
Short-term		
Loans and Interest Receivable from Related Parties	***63.038.092.699***	***67.976.273.643***
Loans	**62.100.000.000**	**66.900.000.000**
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	-	5.000.000.000
Sunfeel Vietnam Joint Stock Company	32.600.000.000	32.400.000.000
Ms. Nguyen Thi Thanh Hai	29.500.000.000	29.500.000.000
Loans interest	**938.092.699**	**1.076.273.643**
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	-	201.643.836
Sunfeel Vietnam Joint Stock Company	*792.613.699*	725.917.807
Ms. Nguyen Thi Thanh Hai	*145.479.000*	148.712.000
Loans and Interest Receivable from Other Organisations and Individuals	***58.376.547.848***	***104.908.355.905***
Loans to Other Organisations and Individuals	**58.000.000.000**	**103.600.000.000**
Mrs Vu Thi Nga	9.000.000.000	25.000.000.000
Mr Nguyen Tien Dai	19.000.000.000	19.000.000.000
Mr Vuong Anh Tuan	30.000.000.000	30.000.000.000
Mr. Tran Van Truong	-	15.000.000.000
Mr. Nguyen Van Hung	-	8.000.000.000
Other individual loans	-	6.600.000.000
Loan Interest	**376.547.848**	**1.308.355.905**
Interest on loans to other individuals	376.547.848	1.308.355.905
Investment Entrustments	***30.024.657.535***	***35.601.095.895***
Mr Nguyen Tien Dai	15.000.000.000	16.000.000.000
Mr Pham Ngoc Diep	-	15.000.000.000
Mrs Mai Thi Thuy Dung	-	4.000.000.000
Mr Nguyen Trung Nghia	15.000.000.000	-
Interest on investment entrustments	24.657.535	601.095.895
Total	**151.439.298.082**	**208.485.725.443**
Long-term		
Loans and Interest Receivable from Related Parties	**20.875.753.425**	-
Sunfeel Vietnam Joint Stock Company (loan)	*20.000.000.000*	-

	30/09/2026 VND	01/01/2026 VND
Sunfeel Vietnam Joint Stock Company (loan interest)	*875.753.425*	-
Total	**20.875.753.425**	-

Additional Information on Loans:

Company/Individual	*Term*	*Interest/year*	*Collateral*
Sunfeel Vietnam Joint Stock Company	9-36 months	8%-10%	Inventories held by Sunfeel Vietnam Joint Stock Company
Mrs Nguyen Thi Thanh Hai	6 months	2%	Land use rights certificate
Mr Nguyen Tien Dai	6 months	2%	4,920,000 shares in Palmyland Joint Stock Company
Mr Vuong Anh Tuan	6 months	2%	5,850,000 shares in Nam Ha Noi Infrastructure Investment and Development Joint Stock Company
Mrs Vu Thi Nga	6 months	5%	Land use rights certificate

2b. Investments in Associates

	30/09/2026			01/01/2026		
	Cost	Post-acquisition profit/(loss)	Carrying amount	Cost	Post-acquisition profit/(loss)	Carrying amount
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	10.000.000.000	2.618.083.388	12.618.083.388	10.000.000.000	757.553.645	10.757.553.645
Tay Nguyen Brick and Tile Joint Stock Company	27.000.000.000	(89.291.185)	26.910.708.815	27.000.000.000	(74.440.865)	26.925.559.135
Sunfeel Vietnam Joint Stock Company	15.000.000.000	(3.307.673.172)	11.692.326.828	15.000.000.000	29.499.860	15.029.499.860
Palmyland Joint Stock Company	42.000.000.000	151.763.804	42.151.763.804	42.000.000.000	-	42.000.000.000
Total	**94.000.000.000**	**(627.117.165)**	**93.372.882.835**	**94.000.000.000**	**712.612.640**	**94.712.612.640**

Details of the number of shares held by the Group and the corresponding ownership percentages are as follows:

	30/09/2026		01/01/2026	
	Number of Shares	Ownership percentage (%)	Number of Shares	Ownership percentage (%)
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	1.000.000	42,09%	1.000.000	42,09%
Tay Nguyen Brick and Tile Joint Stock Company	2.700.000	45,00%	2.700.000	45,00%
Sunfeel Vietnam Joint Stock Company	2.691.925	35,00%	2.691.925	35,00%
Palmyland Joint Stock Company	4.200.000	25,00%	4.200.000	25,00%

	30/09/2026		01/01/2026	
	Number of Shares	Ownership percentage (%)	Number of Shares	Ownership percentage (%)

The Group's share of the net assets of associates is as follows:

	30/09/2026 VND	Share of Profit/(Loss) for the Period	01/01/2026 VND
Quang Ninh Gieng Day Construction Ceramics Joint Stock Company	12.618.083.388	1.860.529.743	10.757.553.645
Tay Nguyen Brick and Tile Joint Stock Company	26.910.708.815	(14.850.320)	26.925.559.135
Sunfeel Vietnam Joint Stock Company	11.692.326.828	(3.337.173.032)	15.029.499.860
Palmyland Joint Stock Company	42.151.763.804	151.763.804	42.000.000.000
Total	**93.372.882.835**	**(1.339.729.805)**	**94.712.612.640**

Operating Status of the Associated Companies

The associates continue to operate normally, with no significant changes compared with the previous year.

Transactions with Subsidiaries and Associates During the Period

Significant transactions between the Group and its associates during the period are as follows:

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Quang Ninh Gieng Day construction ceramics joint stock company		
Interest income from loans	141.621.918	348.767.123
Purchase of materials and goods	-	3.825.000
Sunfeel Vietnam Joint Stock Company		
Loans	35.600.000.000	32.400.000.000
Interest income from loans	2.829.397.263	496.810.958
Tay Nguyen Brick and Tile Joint Stock Company		
Capital contribution	-	27.000.000.000

2c. *Investments in Other Entities*

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
Nam Duong Industrial Park Joint Stock Company	37.500.000.000	-	37.500.000.000	-
Na Duong Brick and Tile Joint Stock Company	10.800.000.000	-	10.800.000.000	-
Hai Duong Porcelain Real Estate Investment Joint Stock Company	-	-	68.300.000.000	-
Hoang Thuan Loc Investment Group Joint	66.500.000.000	-	-	-

	30/09/2026		01/01/2026	
	Original cost	**Provision**	**Original cost**	**Provision**
Stock Company				
Total	**114.800.000.000**	**-**	**116.600.000.000**	**-**

Details of the number of shares held by the Group and the corresponding ownership percentages are as follows:

	30/09/2026		01/01/2026	
	Number of Shares	**Ownership Percentage (%)**	**Number of Shares**	**Ownership Percentage (%)**
Nam Duong Industrial Park Joint Stock Company	375.000	15,00%	375.000	15,00%
Na Duong Brick and Tile Joint Stock Company	1.080.000	18,00%	1.080.000	18,00%
Hai Duong Porcelain Real Estate Investment Joint Stock Company	-	-	6.830.000	5,00%
Hoang Thuan Loc Investment Group Joint Stock Company [(i)]	6.650.000	19,00%	-	-

New Investments During the Year:

[(i)] According to Enterprise Registration Certificate No. 0901226556 issued by the Department of Finance of Hung Yen Province on 29 January 2026, Hoang Thuan Loc Investment Group Joint Stock Company has charter capital of VND 350,000,000,000 (three hundred and fifty billion Vietnamese dong). During the period, the Group invested VND 66,500,000,000, equivalent to 6,650,000 shares, representing 19% of the charter capital.

Fair Value

The Group has not determined the fair value of investments for which quoted prices are unavailable, as specific guidance on determining the fair value of these investments has not been issued.

Provision for Investments in Other Entities

The Group did not recognise any provision for investments in other entities during the period.

3. Short-Term Accounts Receivable from Customers

	30/09/2026 VND	01/01/2026 VND
Receivables from Related Parties	***35.007.666***	***3.111.642***
T&T Hai Duong Petrochemical Co., Ltd	2.007.666	3.111.642
Opex Investment Joint Stock Company	33.000.000	-
Receivables from Other Customers	***10.025.062.130***	***23.959.814.611***
Receivables from Sold Real Estate	-	-
Sontana Joint Stock Company	1.585.722.889	-
Nhat Tien Co., Ltd	-	4.633.047.000
Vinacon Vietnam Construction Investment Joint Stock Company	-	2.692.063.049
Other Customers	8.439.339.241	16.634.704.562
Total	**10.060.069.796**	**23.962.926.253**

4. Short-term prepayment to suppliers

	30/09/2026 VND	01/01/2026 VND
Ben Trieu Joint Stock Company	-	1.451.250.000
Construction Technology Consulting and Transfer Office	1.473.700.000	1.473.700.000
Gia Nghia City Land Fund Development and Project Management Board	1.272.000.000	1.272.000.000
ECODESIGN Construction Investment Consulting Joint Stock Company	-	1.342.262.327
Công ty TNHH xây dựng Thái Hưng	2.349.896.999	-
Solar Aluminium Joint Stock Company	1.580.000.000	-
Other suppliers	3.369.097.931	3.207.360.574
Total	**10.044.694.930**	**8.746.572.901**

5. Other Receivables

5a. Short-term Receivables

	30/09/2026 VND		01/01/2026 VND	
	Original cost	Provision	Original cost	Provision
Advances (i)	9.631.407.327	-	10.000.110.800	-
Deposits	100.000.000	-	100.000.000	-
Other short-term receivables	1.159.889.553	-	4.957.790.008	-
Total	**10.891.296.880**	**-**	**15.057.900.808**	**-**

(i) Advances for the implementation of real estate projects.

5b. Other Long-term Receivables

	30/09/2026 VND	01/01/2026 VND
Tan Hung Co.,Ltd. (i)	18.900.000.000	18.900.000.000
Other deposits and security deposits	761.650.000	565.000.000
Total	**19.661.650.000**	**19.465.000.000**

(i) The deposit was paid to Tan Hung Co., Ltd. pursuant to the Agreement dated 25 June 2024 to secure the signing of a real estate brokerage contract for the Tay Viet Hoa Industrial Cluster Project once the project becomes eligible for sales. On 27 June 2025, the People's Committee of the former Hai Duong Province issued Decision No. 2686/QD-UBND approving the investment policy and the investor for the Investment in Construction and Infrastructure Business of the Tay Viet Hoa Industrial Cluster Project, with Tan Hung Co., Ltd. as the investor. The project covers an area of 599,413 m², with a total investment capital of VND 731,371,422,000, an operating term of 50 years, and a construction and commencement period of 48 months from the date of approval of the project's investment policy. As of the end of the reporting period, the project was in the site clearance phase.

6. Inventories

	30/09/2026 VND		01/01/2026 VND	
	Original cost	Provision	Original cost	Provision
Tools and Instruments	11.725.736.793	-	15.326.521.746	-
Work-in-progress production and business costs (i)	961.638.628.479	-	888.410.940.055	-
Merchandise	37.223.886.867	-	47.567.687.288	-
Total	**1.010.588.252.139**	**-**	**951.305.149.089**	**-**

(i) Details by projects and works as follows:

	30/09/2026 VND	01/01/2026 VND
Real Estate Project Thon Ca - Đong Coi - Bac Ninh (Land use rights costs, infrastructure costs, and construction costs for 6 rough-built land plots)	3.773.972.978	43.376.303.431
Real Estate Project Ninh Xa - Bac Ninh	8.622.391.032	8.609.547.012
Real Estate Project Thai Hoc - Binh Giang (Compensation and site clearance costs)	593.309.728.520	490.423.870.292
Do Nha Residential Area Project – Bac Ninh (Land use rights costs, consulting, supervision management, loan interest)	213.884.876.902	213.689.123.778
Nghia Duc Ward 4 New Urban Area Project – Dak Nong (Site clearance costs and other expenses, etc.)	114.673.506.034	114.673.506.034
Other Real Estate Projects	5.086.758.198	5.194.790.186
Other Works and Projects	22.287.394.815	12.443.799.322
Total	**961.638.628.479**	**888.410.940.055**

7. Short-term Prepaid Exp

	Closing balance	Opening balance
Land rental expenses for the Thai Hoc – Binh Giang Real Estate Project	1.171.768.304	-
Real estate sales brokerage consulting fees	2.777.777.778	1.851.851.852
Other short-term prepaid expenses	853.010.187	508.399.624
Total	**4.802.556.269**	**2.360.251.476**

8. Other Current Assets

	30/09/2026 VND	01/01/2026 VND
Restricted bank deposits (i)	12.642.000.000	650.000.000
Other current assets	-	-
Total	**12.642.000.000**	**650.000.000**

(i) Bank deposits held with VietinBank – Hai Duong Branch are frozen and restricted as collateral to secure the Company's obligations under advance payment guarantees issued in respect of construction contracts funded by the State budget.
As these deposits are subject to restrictions on withdrawal and use, the Company separately tracks and presents them under "Other Current Assets" in the financial statements in accordance with Circular No. 99/2025/TT-BTC, rather than under "Cash and Cash Equivalents".

9. Tangible Fixed Assets

	Buildings and structures	Machinery and equipment	Transportation and transmission vehicles	Management tools and equipment	Others fixed assets	Total
Original cost						
01/01/2026	20.309.704.498	44.130.141.668	28.172.100.990	1.781.480.808	34.557.160	94.427.985.124
Purchases during the period	450.000.000	5.628.743.974	5.355.923.300	-	-	11.434.667.274
Liquidation, Disposal	-		(3.200.191.818)	-	-	(3.200.191.818)
30/09/2026	**20.759.704.498**	**49.758.885.642**	**30.327.832.472**	**1.781.480.808**	**34.557.160**	**102.662.460.580**
Accumulated depreciation value						
01/01/2026	18.640.300.206	31.387.202.908	16.511.760.383	1.728.130.245	34.557.160	68.301.950.902
Depreciation for the year	394.435.472	2.402.836.792	2.014.657.531	11.409.042	-	4.823.338.837
Liquidation, Disposal	-		(1.335.333.350)	-	-	(1.335.333.350)
30/09/2026	**19.034.735.678**	**33.790.039.700**	**17.191.084.564**	**1.739.539.287**	**34.557.160**	**71.789.956.389**
Remaining value						
01/01/2026	1.669.404.292	12.742.938.760	11.660.340.607	53.350.562	-	26.126.034.222
30/09/2026	**1.724.968.820**	**15.968.845.942**	**13.136.747.908**	**41.941.521**	-	**30.872.504.191**

10. Finance Leased Assets

Finance-leased crawler excavator, Zoomlion brand, Model ZE385G.

	Cost	Accumulated Depreciation	Net Book Value
01/01/2026	-	-	-
Additions during the period	3.592.592.593		3.592.592.593
Depreciation for the period	-	(89.814.816)	(89.814.816)
30/09/2026	**3.592.592.593**	**(89.814.816)**	**3.502.777.777**

11. Intangible Assets

These comprise computer software, with details as follows:

	Cost	Accumulated Depreciation	Net Book Value
01/01/2026	919.000.000	(650.666.679)	268.333.321
Additions during the period	92.925.000		92.925.000
Depreciation for the period	-	(109.646.253)	(109.646.253)
30/09/2026	**1.011.925.000**	**(760.312.932)**	**251.612.068**

12. Investment Property Held for Rental

This represents the value of the property at Sao Do Food Store, Chu Van An Ward, Hai Phong City, with details as follows:

	Cost	Accumulated Depreciation	Net Book Value
01/01/2026	3.500.000.000	(2.734.374.975)	765.625.025
Depreciation for the period	-	(328.124.997)	(328.124.997)
30/09/2026	**3.500.000.000**	**(3.062.499.972)**	**437.500.028**

In accordance with Vietnamese Accounting Standard No. 05 – "Investment Property", the fair value of investment property as at the end of the accounting period is required to be disclosed. However, the Company has not yet been able to determine the fair value of its investment properties due to the lack of conditions necessary to do so.

13. Construction in Progress

	30/09/2026 VND	01/01/2026 VND
Acquisition of Property, Plant and Equipment	-	***185.000.000***
Construction in Progress	***100.687.732.289***	***3.025.038.700***
Nghia An 3 Industrial Park Project	1.232.159.355	1.232.159.355
Yen Chau Industrial Cluster Project[(i)]	99.455.572.934	1.792.879.345
Total	**100.687.732.289**	**3.210.038.700**

[(i)] Pursuant to Decision No. 411/QD-UBND dated 20 February 2025 issued by the People's Committee of Nam Dinh Province, now part of Ninh Binh Province, Yen Chau Industrial Cluster is located across Giao Hung and Giao Binh Communes, Ninh Binh Province, covering an area of approximately 75 hectares. The investor responsible for developing the technical infrastructure is 1369 Industrial Park Joint Stock Company (a subsidiary). The estimated total investment is VND 876 billion. Costs incurred during the period mainly comprised compensation and site clearance costs and capitalised borrowing costs. The project is mortgaged as collateral for a bank loan. Borrowing costs capitalised during the period amounted to VND 1,486,610,521 (prior period: 0 VND).

14. Goodwill

Goodwill arising from the acquisition of the subsidiary, Toan Thang Co., Ltd., with details as follows:

	Cost	Accumulated Depreciation	Net Book Value
01/01/2026	4.134.261.496	(1.481.443.703)	2.652.817.793
Depreciation for the period		(310.069.612)	(310.069.612)
30/09/2026	**4.134.261.496**	**(1.791.513.315)**	**2.342.748.181**

15. Short-term Payables to Sellers

	30/09/2026 VND	01/01/2026 VND
Payables to related parties	-	***27.417.690***
T&T Hai Duong Petrochemical Co., Ltd.	-	-
Gieng Day Quang Ninh Construction Ceramics Joint Stock Company	-	27.417.690

	30/09/2026 VND	01/01/2026 VND
Payables to other Providers	***48.746.921.713***	***65.645.351.749***
Hyundai Thanh Cong Vietnam Auto Joint Venture Joint Stock Company	21.723.786.190	29.064.240.310
Bac Ninh Construction Joint Stock Company	18.644.202.000	18.644.202.000
Other suppliers	8.378.933.523	17.936.909.439
Total	**48.746.921.713**	**65.672.769.439**

16. Short-term Advances from Customers

	30/09/2026 VND	01/01/2026 VND
Prepayments to Related Parties	***1.283.142.300***	***5.000.000.000***
Hai Duong Porcelain Joint Stock Company (i)	1.283.142.300	5.000.000.000
Other Short-term Advances from Customers	***29.173.770.536***	***31.317.607.166***
Tay Hai Phong Construction Investment Project Management Board, Binh Giang District (ii)	2.118.975.000	10.044.437.000
Nam Sach Commune Construction Investment Project Management Board (iii)	11.992.000.000	-
Customers purchasing real estate and making payments in accordance with the payment schedule	-	6.975.713.694
Customers purchasing cars	6.142.012.000	8.300.000.000
Na Duong Brick and Tile Joint Stock Company	5.000.000.000	-
An Phat NS Construction and Real Estate JSC	1.700.955.478	-
Other customers	2.219.828.058	5.997.456.472
Total	**30.456.912.836**	**36.317.607.166**

(i) Advance payment received under the Contract dated 26 November 2025 for the construction of the Hai Duong Porcelain Factory.
(ii) First instalment of the advance payment received under the Contract dated 24 December 2025 for the construction and installation of equipment for the functional departments of Binh Giang Medical Centre. The project owner is the Tay Hai Phong Construction Investment Project Management Board, and the works are being carried out by a consortium of contractors of which the Company is a member.
(iii) Advance payment received under the Contract dated 14 September 2026 for the execution of Package No. 14: "Construction, Supply and Installation of Equipment, Power Connection, Inspection, Acceptance and Handover" under the project "Investment in Infrastructure Development and Transport Connectivity between Truc Khe – Nham Cap Hamlet, Nam Sach Commune, and Thanh Dong Ward, Hai Phong City". The project owner is the Nam Sach Commune Construction Investment Project Management Board, and the works are being carried out by a consortium of contractors of which the Company is a member.

17. Short-term Dividends Payable

	30/09/2026 VND	01/01/2026 VND
Payables to Related Parties	***5.121.468.600***	-
Key management personnel – dividends payable	5.121.468.600	-
Payables to Other Suppliers	***31.958.514.600***	-
Other shareholders	31.958.514.600	-
Total	**37.079.983.200**	-

Pursuant to Resolution No. 01/2026/NQ-ĐHĐCĐ.C69 of the Annual General Meeting of Shareholders dated 20 June 2026, the Company will pay dividends at a rate of 6% of the par value per share, with the total expected dividend payment amounting to VND 37,079,983,200. As at the date of issuance of these financial statements, the Company had not yet paid these dividends.

18. Taxes and amounts payable to the State

	01/01/2026 VND		Amounts arising during the period		30/09/2026 VND	
	Payable	Receivable	Amount payable	Amount paid	Payable	Receivable
VAT on domestic sales	7.475.478.603	-	6.793.200.817	(9.307.507.467)	5.204.311.652	243.139.699
VAT on imported goods		-	886.143.074	(886.143.074)		
Corporate income tax	12.297.304.709	-	15.409.754.529	(12.114.303.831)	15.592.755.407	-
Personal income tax	89.907.629	-	833.954.306	(368.380.904)	555.481.031	-
Land and housing tax	46.596.186	-	89.767.699	(116.243.125)	20.120.760	-
Land Use Fee for the Thai Hoc Project	-	-	2.505.432.010	(2.505.432.010)	-	-
Fees, charges, and other payable amounts	-	-	1.025.562.256	(1.025.562.256)	-	-
Total	**19.909.287.127**	**-**	**27.543.814.691**	**(26.323.572.667)**	**21.372.668.850**	**243.139.699**

Value Added Tax (VAT)

The company pays VAT using the credit method, with tax rates of 8% and 10%.

Corporate Income Tax

The company is required to pay corporate income tax on taxable income at a tax rate of 20%.

The determination of the corporate income tax payable by the company is based on the current tax regulations. However, these regulations change periodically, and tax provisions for various types of transactions may be interpreted in different ways. Therefore, the tax amount presented in the consolidated financial statements may change upon review by the tax authorities.

Other Taxes

The company declares and pays taxes in accordance with regulations.

19. Accrued Expenses

	30/09/2026 VND	01/01/2026 VND
Accrued borrowing costs	63.036.549	1.246.095.549
Other accrued expenses	-	-
Total	**63.036.549**	**1.246.095.549**

20. Other short-term payables

	30/09/2026 VND	01/01/2026 VND
Payables to Related Parties	***600.000.000***	-
Remuneration of the Board of Directors and the Supervisory Board	600.000.000	-
Payables to Other Entities and Individuals	***147.810.437.547***	***94.123.815.788***
Trade union fees	-	13.263.080

	30/09/2026 VND	01/01/2026 VND
Hung Phat HD Construction Investment and Trading Joint Stock Company (*)	147.447.283.995	93.700.000.000
Other short-term payables	363.153.552	410.552.708
Total	**148.410.437.547**	**94.123.815.788**

(*) Hung Phat HD Construction Investment and Trading Joint Stock Company ("Hung Phat HD") entered into a consortium with the Company to implement the Investment Project for the Construction of a New Cultural, Sports, Educational and Residential Centre in Thai Hoc Commune, Binh Giang District (the "Project") under Contract No. 01/2021/HĐDA dated 12 January 2021, signed with the People's Committee of Binh Giang District.Pursuant to the Consortium Agreement dated 25 October 2020 and its Appendix dated 15 January 2021, the Company acts as the consortium representative and is responsible for accounting, tax declarations and representing the consortium in signing contracts with other parties. The two parties contribute capital and share profits and losses equally, at a ratio of 50:50.

As at the end of the reporting period, Hung Phat HD had transferred VND 53.747.283.995 to the Company for the implementation of the Project.

21. Borrowings and Finance Lease Liabilities

21a. Short-term Borrowings and Finance Lease Liabilities

	30/09/2026 VND	01/01/2026 VND
Short-term loan from related parties (i)	***1.598.600.000***	***698.600.000***
Mr Le Anh Luan	1.598.600.000	698.600.000
Short-term bank borrowings (ii)	***391.367.440.213***	***414.219.345.189***
Agricultural and Rural Development Bank of Vietnam - Hai Duong Branch	20.608.809.763	21.228.395.893
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch	307.842.151.165	300.006.362.376
Vietnam Military Joint Stock Commercial Bank - Hai Duong Branch	1.109.760.005	3.619.629.174
Vietnam Joint Stock Commercial Bank for Investment and Development - Thanh Dong Branch	29.834.045.345	30.380.228.559
Asia Commercial Joint Stock Bank – Hai Duong Branch	8.790.181.200	3.749.826.602
Ho Chi Minh City Development Joint Stock Commercial Bank – Hai Duong Branch	-	638.695.580
Vietnam International Joint Stock Commercial Bank – Hai Duong Branch	-	3.466.570.900
Petrolimex Group Commercial Joint Stock Bank – Hai Duong Branch	12.474.987.285	9.724.306.825
Vietnam Prosperity Joint Stock Commercial Bank – Hai Duong Branch	983.298.750	1.354.003.200
VP LC Bank	9.724.206.700	20.501.022.500
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thang Long Branch	-	19.550.303.580
Loan from Ms. Do Thi Van Anh	***4.780.000.000***	***4.780.000.000***
Loan from Thang Long 369 Real Estate Exchange Joint Stock Company	-	***6.100.000.000***

	30/09/2026 VND	01/01/2026 VND
Current Portion of Long-term Bank Borrowings (see Note V.20b)	***272.000.000***	***264.000.000***
Current Portion of Finance Lease Liabilities (see Note V.20b)	***497.937.000***	-
Total	**398.515.977.213**	**426.061.945.189**

The Group is able to meet its short-term borrowing obligations.

(i) Personal loans obtained to supplement working capital for production and business operations, with a term of 12 months and an interest rate of 0%.

(ii) Bank loans obtained to supplement working capital for trading activities and other operations. The loans are secured by mortgages over the Group's assets and assets of related individuals, have terms of less than 12 months, and bear interest rates ranging from 7,0% to 10,4%.

21b. Long-term Borrowings and Finance Lease Liabilities

	30/09/2026 VND	01/01/2026 VND
Medium- and Long-term Borrowings from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch (i)	50.391.000.000	206.000.000
Finance Lease Liabilities to Vietnam Joint Stock Commercial Bank for Industry and Trade Leasing Company (ii)	2.082.262.000	-
Total	**52.473.262.000**	**206.000.000**

(i) Borrowings from Vietnam Joint Stock Commercial Bank for Industry and Trade – Hai Duong Branch under the following agreements:

Agreement dated 19 September 2024 (at the parent company) to finance the purchase of a passenger car, with a loan term of 36 months and an interest rate of 8.3% per annum. The loan is secured by the asset acquired with the loan proceeds.

Agreement dated 9 June 2026 (at a subsidiary) to finance eligible investment costs of the project for the development of technical infrastructure at Yen Chau Industrial Cluster in Giao Hung and Giao Binh Communes, Ninh Binh Province. The loan bears interest at 11% per annum, has a term of 84 months from the date of the first disbursement, and includes a 24-month grace period. The collateral comprises all rights and legitimate interests relating to the Yen Chau Industrial Cluster Project; all shares contributed by the Company's shareholders; and land use rights and assets attached to land owned by related parties.

(ii) Pursuant to Finance Lease Agreement No. 01.074/2026/TSC-CTTC dated 15 June 2026, entered into with Vietnam Joint Stock Commercial Bank for Industry and Trade Leasing Company Limited, the Company leases machinery and equipment under the following principal terms:

- Leased asset : Crawler excavator, ZOOMLION brand, Model ZE385G
- Value of leased asset : 3.880.000.000 VND
- Lease term : 5 years, from 23 June 2026 to 23 June 2031
- Purchase option : The asset may be purchased at the end of the lease term for a repurchase price of VND 20,000,000
- Collateral : None

Security deposit: 194.000.000 VND

The repayment schedule for long-term borrowings is as follows:

	Total Debt	Within 1 Year	Over 1 to 5 Years	Over 5 years
30/09/2026				
Long-term Bank Borrowings	50.391.000.000	-	21.594.000.000	28.797.000.000
Finance Lease Liabilities	2.580.199.000	497.937.000	2.082.262.000	-
Total	**52.971.199.000**	**497.937.000**	**23.676.262.000**	**28.797.000.000**
01/01/2026				
Long-term Bank Borrowings	470.000.000	206.000.000	264.000.000	-
Finance Lease Liabilities	-	-	-	-
Total	**470.000.000**	**206.000.000**	**264.000.000**	**-**

Details of Movements in Long-term Borrowings and Finance Lease Liabilities:

	Opening Balance	Borrowings and liabilities incurred during the period	Reclassified to short-term borrowings and liabilities	Closing balance
Long-term Bank Borrowings	470.000.000	50.391.000.000	(470.000.000)	50.391.000.000
Finance Lease Liabilities	-	2.580.199.000	(497.937.000)	2.082.262.000
Total	**470.000.000**	**52.971.199.000**	**(967.937.000)**	**52.473.262.000**

22. Equity Capital

22a. Statement of changes in equity

	Owner's contributed capital	Development investment fund	Undistributed after-tax profit	Non-controlling interest	Total
01/01/2025	617.999.720.000	2.500.000.000	51.733.500.353	177.519.211.110	849.752.431.463
Profit for the period	-		37.330.605.503	1.898.897.193	39.229.502.696
Appropriation for remuneration of the Board of Directors and the Supervisory Board	-	-	(600.000.000)	-	(600.000.000)
Appropriation to funds	-	500.000.000	(800.000.000)	-	(300.000.000)
30/09/2025	**617.999.720.000**	**3.000.000.000**	**87.664.105.856**	**179.418.108.303**	**888.081.934.159**
01/01/2026	617.999.720.000	3.000.000.000	90.699.183.546	180.438.486.901	892.137.390.447
Profit for the period	-	-	55.885.623.036	1.319.815.387	57.205.438.423
Appropriation for remuneration of the Board of Directors and the Supervisory Board	-	-	(600.000.000)	-	(600.000.000)
Appropriation to funds	-	500.000.000	(1.061.430.394)	(251.178.222)	(812.608.616)
Dividend and profit distribution	-	-	(37.079.983.200)	(4.772.386.216)	(41.852.369.416)

	Owner's contributed capital	Development investment fund	Undistributed after-tax profit	Non-controlling interest	Total
30/09/2026	**617.999.720.000**	**3.500.000.000**	**107.843.392.988**	**176.734.737.850**	**906.077.850.838**

22b. Shares

	30/09/2026	01/01/2026
Number of ordinary shares authorised for issue	61.799.972	61.799.972
Number of ordinary shares issued to the public	61.799.972	61.799.972
Number of ordinary shares outstanding	61.799.972	61.799.972

Par value of outstanding shares: VND 10,000 per share.

22c. Profit Distribution

During the period, the Company distributed its 2025 profit in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ.C69 of the Annual General Meeting of Shareholders dated 20 June 2026, as follows:

		VND
• Appropriation to the Development Investment Fund	:	500.000.000
• Appropriation to the Welfare Fund	:	300.000.000
• Remuneration of the Board of Directors and the Supervisory Board for 2025	:	600.000.000
• Cash dividends	:	37.079.983.200

22d. Capital Increase Plan

Resolution No. 01/2026/NQ-ĐHĐCĐ.C69 of the Annual General Meeting of Shareholders dated 20 June 2026 approved a plan to issue shares to increase the Company's charter capital. Under the plan, the Company expects to issue up to 30,000,000 additional ordinary shares with a par value of VND 10,000 per share, representing a maximum total issue value at par of VND 300 billion, to increase its charter capital.

The proposed plan comprises:

(i) A private placement of up to 20,000,000 shares; and

(ii) An offering of up to 10,000,000 shares to existing shareholders.

The issuance is expected to take place in 2026. The General Meeting of Shareholders authorised the Board of Directors to organise the implementation and decide on the necessary matters and procedures to carry out the issuance in accordance with applicable laws.

VI. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

1. Revenue from sale of goods and provision of services

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Revenue from sales of goods	82.841.379.755	129.026.963.775
Revenue from provision of services	18.409.638.783	14.096.834.695
Revenue from real estate business	24.174.873.558	26.602.127.843
Revenue from construction contracts	18.431.372.222	1.881.410.220
Other revenue	1.666.184.926	573.109.526
Revenue from sales of goods	**145.523.449.244**	**172.180.446.059**

2. Cost of goods sold (COGS)

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Cost of goods sold (COGS) for goods	84.874.672.664	126.150.178.678
Cost of services provided	12.989.014.009	8.769.425.010
Cost of real estate business	13.456.919.335	19.634.011.693
Cost of construction contracts	15.259.034.581	1.607.135.857
Total	**126.579.640.589**	**156.160.751.238**

3. Financial Income

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Interest income from demand deposits	9.977.364	410.188.187
Interest income from term deposits	583.306.215	674.506.136
Interest income from loans	1.538.128.222	1.473.878.754
Unrealised foreign exchange gains arising from the revaluation of foreign currency-denominated monetary items	-	37.555
Income from investment entrustments	24.657.535	642.630.138
Other financial income	2.067.223	9.666.345
Total	**2.158.136.559**	**3.210.907.115**

4. Financial expense

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Borrowing costs	2.828.239.223	2.879.369.972
Unrealised foreign exchange losses arising from the revaluation of foreign currency-denominated monetary items	84.600	-
Other financial expenses	180.787.289	232.432.559
Total	**3.009.111.112**	**3.111.802.531**

5. Selling expenses

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Employee expenses	624.001.000	939.826.000
Tools and supplies expenses	8.599.196	18.531.436
Depreciation expenses	185.277.543	262.771.294
Outsourced service expenses	468.330.456	467.909.260
Other expense	200.832.193	98.865.527
Total	**1.487.040.388**	**1.787.903.517**

6. Enterprise management expenses

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Employee expenses	2.587.758.536	1.971.127.810

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Management material expenses	115.218.332	50.084.994
Office supplies expenses	86.533.538	100.148.476
Depreciation expenses	565.112.462	677.439.345
Taxes, fees and charges	31.571.265	20.120.760
Goodwill amortisation		103.356.537
Outsourced service expenses	1.159.928.763	979.331.108
Other expense	463.839.623	1.592.243.381
Total	**5.009.962.519**	**5.493.852.411**

7. Other Income

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Gains from the disposal of assets	40.000.000	1.876.814
Compensation for land and assets attached to land upon State acquisition for airport construction – 11 land plots in the Thon Ca Project [(i)]	25.280.984.029	-
Other income	1.018.138.155	13.286.155
Total	**26.339.122.184**	**15.162.969**

[(i)] During the construction of the technical infrastructure for the residential area in Thon Ca Dong Coi, Ho Town, Thuan Thanh District, Bac Ninh Province, under the project "Investment in the Construction of Technical Infrastructure for the Residential Area in Thon Ca Dong Coi, Ho Town, Thuan Thanh District", the Company invested in the technical infrastructure for 186 land plots and constructed the basic structures for 88 land plots to satisfy the regulatory requirements for the transfer of land use rights. However, 11 land plots within the Project were subject to planning restrictions and were subsequently recovered by the State. The Company received compensation and support in accordance with Decision No. 3992/QĐ-UBND dated 17 July 2026 issued by the People's Committee of Thuan Thanh Ward, totalling VND 39,732,171,000.

As the 11 land plots are no longer available for the Company's exploitation or sale in the ordinary course of business, the Company derecognised the corresponding carrying amount of inventories attributable to the recovered land plots. These costs comprised basic construction costs, land use rights costs, technical infrastructure costs, and management, supervision, appraisal, construction drawing design and cost estimation expenses, totalling VND 14,451,186,971.
After offsetting the costs recognised in relation to the 11 recovered land plots against the compensation and support received, the remaining amount was VND 25,280,984,029. The Company recognised this net amount as other income during the period.

8. Other Expenses

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Penalties and additional assessments for taxes and social insurance	609.902.809	70.580.016

	From 01/07/2026 to 30/09/2026	From 01/07/2025 to 30/09/2025
Other expenses relating to the 11 recovered land plots in the Thon Ca Project	462.797.917	-
Adjustment reducing input VAT attributable to the 11 recovered land plots in the Thon Ca Project (i)	601.115.498	-
Other expenses	57.302.267	18.628.311
Total	**1.731.118.491**	**89.208.327**

(i) Pursuant to Decision No. 3992/QĐ-UBND dated 17 July 2026 issued by the People's Committee of Thuan Thanh Ward regarding compensation and support for the compulsory recovery of 11 land plots under the project "Investment in the Construction of Technical Infrastructure for the Residential Area in Thon Ca Dong Coi, Ho Town, Thuan Thanh District", the Company derecognised the carrying amount of the inventories previously recognised in respect of the 11 recovered land plots and reduced the deductible input VAT attributable to the related costs, including basic construction costs, technical infrastructure costs, and management, supervision, appraisal, construction drawing design and cost estimation expenses.

VII. OTHER INFORMATION

1. Events After the End of the Reporting Period

There were no material events arising after the end of the reporting period from July 1, 2026 to September 30, 2026 that required adjustments to to the figures or disclosures in the Consolidated Financial Statements for Q3/2026.

Approved on 29 October 2026

Prepared by	Accountant in Charge of the Company	Legal representative
Nguyen Thi Doan	Do Thi Ninh	Le Tuan Nghia